

IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Currently Amended): An inductive element comprising:

~~a plurality of U-shaped conductors which are constituted by cutting conductors of a stacked layer member in U-shapes;~~

~~a plurality of insulating layer interposed between the U-shaped conductors;~~

a plurality of alternating individual sheets of conducting and insulating layers forming a stack wherein the conducting layers are solid and processed to be U-shaped;

an embedding material filled in an area between legs of the U-shaped conducting layers ~~a groove formed by cutting said conductor of the stacked layer member;~~

a bridge conductor which bridges an opening edge of the U-shaped conductor conducting layer to an opening edge of the next U-shaped conductor conducting layer to form a coil.

Claim 2 (Currently Amended): An inductive element as claimed in claim 1 wherein said U-shaped ~~conductors~~ conducting layers are connected by said bridge conductor by skipping one of said U-shaped ~~conductors~~ conducting layers so as to form two sets of rectangular helical coils.

Claim 3 (Currently Amended): An inductive element as claimed in claim 1 wherein either said insulating layer layers are or said embedding material is made of either resin or a composite material which is made by mixing functional material powder into the resin.

Claim 4 (Currently Amended): An inductive element as claimed in claim 1 wherein said U-shaped ~~conductor~~ is conducting layers are made of either a metal plate or a metal foil; and said bridge conductor is formed by a photolithography method.

Claim 5 (Currently Amended): An inductive element as claimed in claim 4 wherein said bridge conductor is formed on a flattened surface of both an opening edge of said U-shaped ~~conductor~~ conducting layers and said embedding material which has been embedded in said area ~~groove~~.

Claim 6 (Original): An inductive element as claimed in claim 1 wherein said inductive element has an insulating layer which covers a peripheral portion of said coil; at least one of said insulating layer and said embedding material is constructed of a magnetic material; and the insulating layer between the coil conductors is made of a dielectric material.

Claims 7-12 (Cancelled)

Claim 13 (Currently Amended): An inductive element comprising:
a stacked core substrate formed by stacking a plurality of core substrates, each core substrate having a U-shaped conductor corresponding to three sides of plural rectangular helical coils;
a bridge conductor which bridges an opening edge of the U-shaped conductor to an opening edge of the next U-shaped conductor to form a coil;
an insulating layer covering said bridge conductors.

Claim 14 (Original): An inductive element as claimed in claim 13 wherein said U-shaped conductors are connected by said bridge conductor by skipping one of said U-shaped conductors so as to form two sets of rectangular helical coils.

Claim 15 (Original): An inductive element as claimed in claim 13 wherein said U-shaped conductors of each of said layers are coaxially formed in a multiple manner; such U-shaped conductors having the same sizes, which are located adjacent to each other along a stacking layer direction, are connected to each other by said bridge conductors; and among the U-shaped conductors which are located adjacent to each other along inner/outer

directions, such U-shaped conductors located on the same side edge portions along the stacking larger direction, or the opposite side edge portions along the stacking layer direction are connected to each other by said bridge conductors, whereby rectangular helical coils are formed in a multiple manner.

Claim 16 (Previously Presented): An inductive element as claimed in claim 13 wherein both said stacked core substrate and said insulating layer are made of either resin or a composite material made by mixing functional material powder into the resin.

Claim 17 (Original): An inductive element as claimed in claim 13 wherein both said U-shaped conductors and said bridge conductors are formed by way of a photolithography method.

Claims 18-26 (Cancelled)